REGISTERED No. M. 7463.

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. VII] Trivandrum, Wednesday, 21st March 1962 / 30th Phalguna 1883 [No. 69

GOVERNMENT OF KERALA

Law Department

NOTIFICATION

No. 3091|62|Law|G2.

Dated, Trivandrum, 21st March 1962|
Phalguna 30, 1883.

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 20th day of March, 1962.

By order of the Governor,

P. SANKARAN ELAYATH,

Law Secretary.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1962.

Kerala Gazette Extraordinary No. 69 dated 21st March 1962.

ACT 11 OF 1962

THE KERALA APPROPRIATION (VOTE ON ACCOUNT) ACT, 1962

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Kerala for the service of a part of the financial year commencing on the 1*st April,* 1962.

Preamble:—WHEREAS it is necessary in pursuance of Clause (1) of Article 206 of the Constitution of India, to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Kerala for the service of a part of the financial year commencing on the 1st April, 1962;

BE it enacted in the Thirteenth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Kerala Appropriation (Vote on Account) Act, 1962.

2. *Withdrawal of certain sums from and out of the Consolidated Fund for a part of the financial year commencing on the* 1*st April,* 1962.—The State Government may withdraw from and out of the Consolidated Fund of the State of Kerala sums not exceeding twenty two crores, sixty six lakhs and ninety seven thousand rupees to meet—

(*a*) the grants made in advance by the Kerala Legislative Assembly for a part of the financial year commencing on the 1st April, 1962, as set forth in column (3) of the Schedule and;

(*b*) the expenditure charged on the Consolidated Fund of the State of Kerala for the same part of the same financial year, as set forth in column (4) of the Schedule.

3. *Appropriation.*—The sums authorised to be withdrawn from and out of the Consolidated Fund by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

SCHEDULE

(*See sections 2 and 3*)

No. of Vote	Services and purposes	Sums not exceeding (in lakhs of rupees) Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
(1)	(2)	(3)	(4)	(5)
I	Agricultural Income Tax and Sales Tax ..	5.79	0.04	5.83
II	Land Revenue ..	16.73	..	16.73
III	Excise ..	4.19	0.01	4.20
IV	Taxes on Vehicles ..	1.51	..	1.51
V	Stamps ..	1.61	..	1.61
VI	Registration Fees ..	6.02	..	6.02
	Debt Charges ..	..	69.51	69.51
VII	State Legislature ..	1.34	0.04	1.38
VIII	Elections ..	1.11	..	1.11
IX	Heads of States, Ministers and Headquarters Staff ..	13.30	1.81	15.11
X	District Administration and Miscellaneous ..	14.78	..	14.78
XI	Administration of Justice ..	14.85	1.76	16.61
XII	Jails ..	6.57	..	6.57
XIII	Police ..	49.64	0.01	49.65
XIV	State Insurance and Miscellaneous ..	25.59	..	25.59
XV	Scientific Departments ..	1.74	..	1.74
XVI	University Education ..	21.62	..	21.62
XVII	General Education ..	299.78	0.10	299.88
XVIII	Technical Education ..	14.59	..	14.59

XIX	Medical	65.32	0.01	65.33
XX	Public Health	35.74	..	35.74
XXI	Public Health Engineering	14.94	0.03	14.97
XXII	Agriculture	33.11	..	33.11
XXIII	Fisheries	13.18	..	13.18
XXIV	Rural Development	10.39	..	10.39
XXV	Animal Husbandry	7.67	0.01	7.68
XXVI	Co-operation	8.73	..	8.73
XXVII	Industries	49.43	0.01	49.44
XXVIII	Community Development Projects, National Extension Service and Local Development Works	39.18	..	39.18
XXIX	Labour and Employment	8.38	..	8.38
XXX	Harijan Welfare	21.33	0.12	21.45
XXXI	Statistics and Miscellaneous	2.61	..	2.61
XXXII	Irrigation	11.61	..	11.61
XXXIII	Public Works	181.64	0.19	181.83
XXXIV	Ports	1.23	..	1.23
XXXV	Transport Schemes	62.78	0.01	62.79
XXXVI	Famine	3.25	..	3.25
XXXVII	Pensions	32.22	0.34	32.56
XXXVIII	Stationery and Printing	11.87	..	11.87
XXXIX	Forest	21.51	0.04	21.55
XL	Miscellaneous	8.41	11.62	20.03
XLI	Miscellaneous Contributions and Assignments	5.03	0.21	5.24
XLII	Capital Outlay on Public Health	16.38	..	16.38
XLIII	Capital Outlay on Agricultural Improvement	9.18	..	9.18
XLIV	Capital Outlay on Industrial Development	40.06	0.02	40.08
XLV	Capital Outlay on Irrigation	44.77	..	44.77
XLVI	Capital Outlay on Public Works	100.58	0.18	100.76
XLVII	Capital Outlay on other Works	12.35	..	12.35
XLVIII	Capital Outlay on Ports	5.44	..	5.44

SCHEDULE

No. of Vote	Services and purposes	Sums not exceeding (in lakhs of rupees)		
		Voted by the Legislative Assembly	*Charged on the Consolidated Fund*	*Total*
(1)	(2)	(3)	(4)	(5).
XLIX	Capital Outlay on Transport Schemes ..	7.55	0.02	7.57
L	Capital Outlay on Forests ..	4.81	..	4.81
LI	Commuted Value of Pensions ..	0.25	..	0.25
LII	Capital Outlay on Schemes of Government Trading ..	237.93	0.01	237.94
LIII	Loans and Advances by the Government ..	151.80	..	151.80
	Public Debt Repayment ..	..	399.45	399.45
	Total	1781.42	485.55	2266.97

REGISTERED No. M. 7463.

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. VII] Trivandrum, Wednesday, 21st March 1962. / 30th Phalguna 1883 [No. 70

Legislature Secretariat

NOTIFICATION

No. 1523|LA.4|62. *Dated, Trivandrum, 21st March 1962.*

The following Bill together with the Statement of Objects and Reasons, is published, as ordered by the Speaker under Rule 67 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly.

D. TIRUMALAI IYENGAR,
Secretary.
Legislative Assembly.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1962.

L. A. Bill No. 12 of 1962.

THE GENERAL SALES TAX (AMENDMENT) BILL, 1962

A

BILL

further to amend the General Sales Tax Act, 1125.

PREAMBLE.—WHEREAS it is expedient further to amend the General Sales Tax Act, 1125, for the purposes hereinafter appearing;

BE it enacted in the Thirteenth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the General Sales Tax (Amendment) Act, 1962.

(2) It shall come into force on the 1st day of April, 1962.

2. *Insertion of new section 25A.*—After section 25 of the General Sales Tax Act, 1125 (Act XI of 1125), hereinafter referred to as the principal Act, the following section shall be inserted, namely:—

"25A. *Certain transactions deemed to be first sales.*—Notwithstanding anything contained in this Act, the first sale of such of those goods—

(i) as were not liable to tax only at the point of first sale before the commencement of the General Sales Tax (Amendment) Act, 1962; and

(ii) as are liable to tax only at the point of first sale under this Act as amended by the General Sales Tax (Amendment) Act, 1962, and the notifications issued thereunder,

effected within the State after the commencement of the said Amendment Act shall be deemed to be the first sale for the purposes of this Act, although any sale of such goods has taken place within the State before such commencement.".

3. *Substitution of Schedule I.*—For Schedule I of the principal Act, the following Schedule shall be substituted, namely:—

"SCHEDULE I.

[See Section 3 (1) (b)]

Sl. No.	*Description of goods.*	*Rate of tax for every rupee in the turnover relating to such goods.*
(1)	(2)	(3)
		Naye Paise.
1.	Wines and liquors other than toddy	40
	Explanation.—"Liquor" means and includes wine, brandy, champagne, sherry, rum, gin, whisky, beer, cidar, coco-brandy, arrack and all other distilled or spirituous or fermented beverages brought into or produced or manufactured in the State.	
2.	Motor spirit other than petrol	20
3.	Petrol	15
4.	Fire works including coloured matches	7
5.	Rubber products other than Cycle tyres and tubes and rubber accessories of Cycles	7
6.	Foamed rubber sheets, cushions, pillows and other like articles	7
7.	All varieties of tractors and bull dozers	7
8.	Motor vehicles including chassis of motor vehicles, motor tyres and tubes and spare parts of Motor Vehicles including batteries, Motor Cycles and Cycle combinations, motor scooters, motorettes and tyres, tubes and spare parts of motor cycles, motor scooters and motorettes	7
9.	Refrigerators and air conditioning plants and component parts thereof	7
10.	Gramaphones and component parts thereof and records	7
11.	Clocks, time-pieces and watches and parts thereof	7
12.	Wireless reception instruments and apparatus, radios and radio gramaphones, electrical valves, accumulators, amplifiers and loudspeakers and spare parts and accessories thereof	7
13.	Sound transmitting equipments including telephones and loudspeakers and spare parts thereof	7
14.	Cinematographic equipments including cameras, projectors and sound recording and reproducing equipments, lenses, films and parts and accessories required for use therewith	7

SCHEDULE—(*Contd.*)

(1)	(2)	(3)
		Naye Paise.
15.	Photographic and other cameras and enlargers, lenses, films and plates, paper and cloth and other parts and accessories required for use therewith	7
16.	Binoculars, telescopes and opera glasses	7
17.	Safes, Almirahs and furniture made of iron and steel	7
18.	All arms including rifles, revolvers, pistols and ammunitions for the same	7
19.	Cigarette cases and lighters	7
20.	Dictaphone and similar apparatus for recording sound and spare parts thereof	7
21.	Typewriters, tabulating machines, calculating machines and duplicating machines and parts thereof	7
22.	Vacuum flasks of all kinds	7
23.	Glassware, bottles and phials, funnels, globes, glass parts of lamps, sheets and plates and photo and other frames and mirrors	7
24.	Crockery and cutlery, including knives, forks and spoons, articles made of glass, China porcelain or glazed earthenware adopted for domestic use	7
25.	Cement	7
26.	All electrical goods, instruments, apparatus, appliances, and all such articles, the use of which cannot be had except with the application of electrical energy, including fans, lighting bulbs, electrical earthenwares and porcelain and all other accessories and component parts either sold as a whole or in parts	7
27.	Folding umbrellas and parts	5
28.	Soaps	5
29.	Leather goods of all kinds (other than handmade foot-wear when sold at a price not exceeding Rs. 5)	5
30.	Plywood and hard board	5
31.	Beedi leaves	5
32.	Water supply and sanitary fittings	5
33.	Manufactured tea	5
34.	Coffee	5
35.	Chicory	5

SCHEDULE—(*Contd.*)

(1)	(2)	(3)
		Naye Paise.
36.	Upholstered furniture, sofa sets, dressing tables and furniture of all types made of timber	5
37.	Bricks and tiles (kiln burnt)	5
38.	Paper and card boards and straw boards	5
39.	Food stuffs sold in sealed containers	5
40.	Vegetable products, that is to say any vegetable oil or fat, which whether by itself or in admixture with any other substances, has by hydrogenation or by any other process been hardened for human consumption	5
41.	Any pen, pencil or pen and pencil set sold for twenty rupees or more	5
42.	Precious stones namely diamonds, emeralds, rubies, real pearls and sapphires, synthetic or artificial precious stones, pearls artificial or cultured	5
43.	Stainless steel products	5
44.	Dried or canned fruits	5
45.	Sewing machines	5
46.	Bicycles, tandem cycles and cycle combinations and tyres, tubes and accessories and parts thereof	5
47.	Paints, colours, lacquers and varnishes	7
48.	Cosmetics including scents and perfumes, powders, snows, scented hair oils, scented sticks and toilet requisites except soaps	7
49.	Lubricating oils and greases	7
50.	Kerosene	4
51.	Rubber	4
52.	Confectionery (tinned, packed or otherwise)	2
53.	Biscuits and cakes (Packed, tinned or otherwise)	2
54.	Matches	2
55.	Chemical fertilisers including bone-meal	2
56.	Firewood	2
57.	Cardamom	2
58.	Oil seeds as defined in Section 14 of the Central Sales Tax Act, 1956 (Act 74 of 1956) other than coconut including copra, groundnut and cardamom	2

SCHEDULE—(*Contd.*)

(1)	(2)	(3)
		Naye Paise.
59.	(i) Coal, including coke in all its forms	2
	(ii) Iron and steel, that is to say;—	
	(a) Pig iron and iron scrap;	
	(b) Iron plates sold in the same form in which they are directly produced by the rolling mill;	
	(c) Steel scrap, steel-ingots, steel billets, steel bars and rods;	
	(d) (i) Steel Plates, (ii) Steel sheets, (iii) Sheet bars and tin bars, (iv) Rolled steel sections, (v) Tool alloysteel — Sold in the same form in which they are directly produced by the rolling mill	2
	(iii) Jute, that is to say, the fibre extracted from plants belonging to the species *corchorus capsularis* and *corchorus olitorious* and the fibre known as mesta or bimli extracted from plants of the species *hibiscus cannapinus* and *hibiscus sabdariffavar altissima*, whether baled or otherwise	2
60.	(i) Cotton, that is to say, all kinds of cotton (indigenous or imported)* in its unmanufactered state whether ginned or unginned, baled, pressed or otherwise, but not including cotton waste	1
	(ii) Cotton yarn, other than handspun yarn, but not including cotton yarn waste	1
61.	Bullion and specie	1
62.	Foodgrains	1
63.	Pepper	5
64.	Dried Ginger	5
65.	Lemongrass oil	5
66.	Turmeric	5
67.	Arecanut	5
68.	Nuxvomica	5
69.	Laurel oil	5
70.	Kacholam	5

SCHEDULE—(*Contd.*)

(1)	(2)	(3)
		Naye Paise.
71.	Cashewnut including its kernels	4
72.	Coir including coir products	2
73.	Aloe yarn including its products	2
74.	Prawns and lobsters	2
75.	Eggs	2
76.	Sugar cane	2
77.	Dried fish	2
78.	Hides and skins whether in a raw or dressed state	2
79.	Coconut including copra	2
80.	Groundnut	2."

STATEMENT OF OBJECTS AND REASONS

The High Level Sales Tax Committee constituted by the Government, after considering the relative merits of the single point and multi-point levy, has recommended that a system of tax wherein selected commodities are subjected to a single point tax at comparatively higher rates may be adopted. On the basis of this the Committee has proposed certain additional commodities on which single point sales tar is to be levied and these commodities have been specified in the Schedule to the General Sales Tax Bill, 1962, already published by the Government. It may however take some time for the above Bill to be introduced in the Legislative Assembly and to be passed into law. As sales tax assessments are made on the basis of a financial year it has become necessary to bring the change-over from multi-point to single point levy in respect of the additional commodities mentioned above with effect from the 1st of April, 1962. Hence, Schedule I of the General Sales Tax Act, 1125, has to be replaced by a new Schedule giving effect to the above and a few other changes, with effect from the 1st of April, 1962. The Bill seeks to achieve this object.

R. SANKAR.